

Declaration

This declaration is made with respect to the appraisal I made of a conservation easement on property described in the attached Self-Contained Appraisal Report contributed by [REDACTED] and in compliance with the applicable provisions of the Internal Revenue Code and Treasury Regulations, including those associated with the Pension Protection Act of 2006.

I declare to the best of my knowledge and belief:

1. I am a Certified General Appraiser for the State in which the Property is located. I hold the MAI designation from the Appraisal Institute, a recognized professional appraisal organization.
2. Because of my background, experience, education, and membership in professional associations, I am qualified to competently value conservation easements and to make an appraisal of the type of property being valued. I have successfully completed college or professional-level course work that is relevant to the property being valued and have obtained at least two years of experience in the trade or business of buying, selling, or valuing the type of property being valued. The education and experience that qualifies me to value the type of property being valued in this appraisal is fully described in the Self-Contained Appraisal Report.
3. My analyses, opinions, and conclusions were developed, and my appraisal report relating to the Property was prepared, in conformity with the *Uniform Standards of Professional Appraisal Practice* (USPAP), as developed by the Appraisal Standards Board of the Appraisal Foundation.
4. In making the appraisal of the Property, I applied generally accepted professional appraisal standards, including, if applicable, those established for gifts of qualified conservation contributions as defined under section 170(h) of the Internal Revenue Code and as more fully described under section 1.170A-14(h)(3)(i) and (ii) of the Treasury Regulations.
5. The appraisal of the Property satisfies all requirements for a "qualified appraisal" as that term is defined under section 1.170A-13(c)(3) of the Treasury Regulations and considers any "enhancement value" to any nearby property owned by donor, donor's family, or any related person.
6. I am not an excluded individual, as that term is defined by Treasury Regulation Section 1.170A-13(c)(5)(iv).
7. I have not been prohibited from practicing before the Internal Revenue Service during the prior three years.
8. I understand that an intentionally false or fraudulent overstatement of the value of the property described in this appraisal may subject me to a civil penalty under Section 6701 of the Internal Revenue Code for aiding and abetting an understatement of tax liability. I also understand that a substantial or gross valuation misstatement resulting from my appraisal of the value of the subject property that I know, or reasonably should have known, would be used in connection with a return or claim for refund may subject me to a civil penalty under Internal Revenue Service Code Section 6695A.

[REDACTED]
Washington State Certified General Real Estate Appraiser No. [REDACTED]

[REDACTED]
Date